

UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF OHIO

CHARLES J. THURSTON, and	)	
THERESE A. THURSTON,	)	
	)	
Plaintiffs/Counterclaim Defendants,	)	
	)	
v.	)	Civil No. C-1-02-363
	)	
UNITED STATES OF AMERICA,	)	Hon. Timothy S. Hogan
	)	
Defendant/Counter-claim Plaintiff.	)	

**SUBSTITUTED NOTICE OF APPEARANCE**

PLEASE NOTE that Michael W. Davis, Trial Attorney, Tax Division, United States Department of Justice, has been substituted for Elizabeth Lan as counsel for the United States in the above captioned case. Please direct all future correspondence to Michael W. Davis, Trial Attorney, Tax Division, United States Department of Justice, P.O. Box 55, Washington, D.C. 20044.

Respectfully submitted,

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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing has this 4th day of February, 2004, been made upon the following by depositing a true copy thereof in the United States mail, postage prepaid, addressed to: Charley Hess, Esquire, 1520 Old Henderson Road, Suite 102A, Columbus, Ohio 43220.

/s/ Michael W. Davis  
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